

any paper or agreement or memorandum or other evidence of transfer or sale, whether entitling the holder in any manner to the benefit of such stock interest, or rights, or not, on each one hundred (\$100.00) dollars of face value of fraction thereof, four (\$0.04) cents and where such shares are without par or face value, the tax shall be 4 cents on the transfer of sale or agreement to sell on each share: Provided, that it is not intended by this act to impose a tax upon an agreement evidencing a deposit of certificates as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited, nor upon mere loans of stock nor upon the return of stock so loaned: Provided further, that the tax shall not be imposed upon deliveries or transfers to a broker for sale, nor upon deliveries or transfers by a broker to a customer for whom and upon whose order he has purchased same, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: Provided further, that in case of sale where the evidence of transfer is shown only by the books of the corporation, the stamp shall be placed upon such books of the corporation; and where the change of ownership is by transfer of the certificate, the stamp shall be placed upon the certificates; and in cases of an agreement to sell, or where the transfer is made by delivery of the certificate assigned in blank, there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or things to which it refers. Any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, or who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any stock, interest or right, or bill or memorandum thereof, as herein required, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and, upon conviction, shall be fined or imprisoned, or both, in the discretion of the court.

Section 449LL: Notes, Written Obligations to Pay Money.

Promissory notes, except bank notes issued for circulation and executory contracts for the payment of money which are executed or carried out in an instrument of writing to which documentary stamps are affixed; non-negotiable notes; written obligations to pay money, except as may herein otherwise be provided for; assignment of salaries; wages, or other compensation; and for each renewal of same, for a sum not exceeding one hundred (\$100.00) dollars, four (4) cents; and for each additional one hundred (\$100.00) dollars, or fractional part thereof, four (4) cents.

Mortgages which incorporate the certificate of indebtedness not otherwise shown in separate instrument are subject to a tax at the same rate: Provided, this act shall not apply to crop liens.

Section 449MM: Conveyances. Deed, instrument, or writing whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale exceeds one hundred (\$100.00) dollars, and does not exceed \$500.00 or